



3015 (02-02-05)

ANNUAL REPORT

OF

Name: WRIGHTSTOWN WATER & SEWER UTILITY

Principal Office: 529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WRIGHTSTOWN WATER & SEWER UTILITY

Utility Address: 529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

When was utility organized? 6/13/1946

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEAN BRANDT

Title: VILLAGE CLERK/TREASURER

Office Address:

529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 5567

Fax Number: (920) 532 - 4564 EXT

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: THOMAS KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK GOVERNMENT AND NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: Tom.Karman@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: AL CHRISTENSEN

Title: CHAIRPERSON - VILLAGE TRUSTEE

Office Address:

529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 5567

Fax Number: (920) 532 - 4564

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: THOMAS KARMAN**Title:** SHAREHOLDER**Office Address:** SCHENCK GOVERNMENT AND NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** Tom.Karman@schencksolutions.com**Date of most recent audit report:** 2/15/2006**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: DANIEL STEPHANY**Title:** PUBLIC WORKS SUPERINTENDENT**Office Address:**

529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 5567**Fax Number:** (920) 532 - 4564**E-mail Address:**

Name of utility commission/committee: WRIGHTSTOWN UTILITY COMMITTEE

Names of members of utility commission/committee:

MR AL CHRISTENSEN, CHAIRPERSON

MR SCOTT HAND

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	475,013	458,240	1
Operating Expenses:			
Operation and Maintenance Expense (401)	220,490	181,490	2
Depreciation Expense (403)	72,388	64,192	3
Amortization Expense (404)	2,463	0	4
Taxes (408)	90,124	78,818	5
Total Operating Expenses	385,465	324,500	
Net Operating Income	89,548	133,740	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	89,548	133,740	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,922	8,793	9
Miscellaneous Nonoperating Income (421)	0	157,377	10
Total Other Income	5,922	166,170	
Total Income	95,470	299,910	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,162)	(13,162)	11
Other Income Deductions (426)	45,323	43,302	12
Total Miscellaneous Income Deductions	32,161	30,140	
Income Before Interest Charges	63,309	269,770	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	43,978	43,978	13
Amortization of Debt Discount and Expense (428)	0	2,463	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	22,196	23,470	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	66,174	69,911	
Net Income	(2,865)	199,859	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,949,491	2,749,632	19
Balance Transferred from Income (433)	(2,865)	199,859	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
Total Unappropriated Earned Surplus End of Year (216)	2,946,626	2,949,491	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	475,013		475,013	1
Total (Acct. 400):	475,013	0	475,013	
Operation and Maintenance Expense (401):				
Derived	220,490		220,490	2
Total (Acct. 401):	220,490	0	220,490	
Depreciation Expense (403):				
Derived	72,388		72,388	3
Total (Acct. 403):	72,388	0	72,388	
Amortization Expense (404):				
Derived	2,463		2,463	4
Total (Acct. 404):	2,463	0	2,463	
Taxes (408):				
Derived	90,124		90,124	5
Total (Acct. 408):	90,124	0	90,124	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	89,548	0	89,548	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	5,922	0	5,922	10
Total (Acct. 419):	5,922	0	5,922	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	5,922	0	5,922

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,162)		(13,162) 13
NONE	0	0	0 14
Total (Acct. 425):	(13,162)	0	(13,162)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		45,323	45,323 15
NONE	0	0	0 16
Total (Acct. 426):	0	45,323	45,323
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,162)	45,323	32,161

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	43,978		43,978 17
Total (Acct. 427):	43,978	0	43,978
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	22,196		22,196 20
Total (Acct. 430):	22,196	0	22,196
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	66,174	0	66,174
NET INCOME:	42,458	(45,323)	(2,865)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	691,820	2,257,671	2,949,491 23
Total (Acct. 216):	691,820	2,257,671	2,949,491
Balance Transferred from Income (433):			
Derived	42,458	(45,323)	(2,865) 24
Total (Acct. 433):	42,458	(45,323)	(2,865)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	734,278	2,212,348	2,946,626

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	475,013	0	0	0	475,013	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	475,013	0	0	0	475,013	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,431,969	5,279,338	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	537,150	427,186	2
Net Utility Plant	4,894,819	4,852,152	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	52,465	41,776	6
Special Funds (125)	106,808	139,360	7
Total Other Property and Investments	159,273	181,136	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		8
Temporary Cash Investments (132)	306,113	372,114	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	40,881	59,886	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,670	3,750	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	350,664	435,750	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	37,199	39,662	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	37,199	39,662	
Total Assets and Other Debits	5,441,955	5,508,700	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	483,683	483,683	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,946,626	2,949,491	23
Total Proprietary Capital	3,430,309	3,433,174	
LONG-TERM DEBT			
Bonds (221)	1,150,000	1,150,000	24
Advances from Municipality (223)	600,091	639,997	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,750,091	1,789,997	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	19,166	29,869	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,469	5,578	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	24,635	35,447	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	236,920	250,082	36
Total Deferred Credits	236,920	250,082	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,441,955	5,508,700	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	5,279,338	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,972,065	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,459,904	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	5,431,969	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	289,593	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	247,557	0	0	0	12
Total Accumulated Provision	537,150	0	0	0	
Net Utility Plant	4,894,819	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	224,952				224,952	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	72,388				72,388	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,102				3,102	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	75,490	0	0	0	75,490	16
Debits during year						17
Book cost of plant retired	10,849				10,849	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	10,849	0	0	0	10,849	25
Balance end of year (110.1)	289,593	0	0	0	289,593	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	202,234				202,234	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	45,323				45,323	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	45,323	0	0	0	45,323	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	247,557	0	0	0	247,557	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,670	3,750	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,670	3,750	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 G.O. NOTES	438	428	1,751	1
2003 G.O. BONDS	583	428	10,193	2
2003 REVENUE BONDS	1,442	428	25,255	3
Total			37,199	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	483,683	1
Changes during year (explain):		
NONE	0	2
Balance end of year	483,683	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	07/01/2003	06/01/2023	4.45%	1,150,000	1
Total Bonds (Account 221):				1,150,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
2003 G.O. PROMISSORY NOTE	07/01/2003	06/01/2023	4.00%	452,491	1
1999 G.O. PROMISSORY NOTE	07/01/1999	12/01/2009	4.65%	147,600	2
Total for Account 223				600,091	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	90,124	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	90,124	
Taxes paid during year:		
County, state and local taxes	83,724	6
Social Security taxes	5,961	7
PSC Remainder Assessment	439	8
Other (explain):		
NONE		9
Total payments and other debits	90,124	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2003 REVENUE BONDS	3,665	43,978	43,978	3,665	2
Subtotal	3,665	43,978	43,978	3,665	
Advances from Municipality (223)					
1999 G.O. NOTES	643	7,241	7,309	575	3
2003 G.O. NOTES	1,270	14,955	14,996	1,229	4
Subtotal	1,913	22,196	22,305	1,804	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	5,578	66,174	66,283	5,469	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	52,465	2
Total (Acct. 124):	52,465	
Special Funds (125):		
CONSTRUCTION CASH	23	3
DEBT RESERVE CASH	106,785	4
Total (Acct. 125):	106,808	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,881	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	40,881	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	236,920	18
NONE		19
Total (Acct. 253):	236,920	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	2,895,749	0	0	0	2,895,749	1
Materials and Supplies	3,710	0	0	0	3,710	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	257,272	0	0	0	257,272	4
Customer Advances for Construction					0	5
Regulatory Liability	243,501	0	0	0	243,501	6
NONE					0	7
Average Net Rate Base	2,398,686	0	0	0	2,398,686	
Net Operating Income	89,548	0	0	0	89,548	8
Net Operating Income as a percent of						
Average Net Rate Base	3.73%	N/A	N/A	N/A	3.73%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.5	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	250,082	0	0	0	250,082	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,162	0	0	0	13,162	3
Other (specify):						
NONE					0	4
Balance End of Year	236,920	0	0	0	236,920	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	442,401	425,893	1
Total Sales of Water	442,401	425,893	
Other Operating Revenues			
Forfeited Discounts (470)	1,160	1,564	2
Other Water Revenues (474)	31,452	30,783	3
Total Other Operating Revenues	32,612	32,347	
Total Operating Revenues	475,013	458,240	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	119,566	97,463	4
General Operating Expenses (680-690)	100,924	84,027	5
Total Operation and Maintenance Expenses	220,490	181,490	
Other Operating Expenses			
Depreciation Expense (403)	72,388	64,192	6
Amortization Expense (404)	2,463	0	7
Taxes (408)	90,124	78,818	8
Total Other Operating Expenses	164,975	143,010	
Total Operating Expenses	385,465	324,500	
NET OPERATING INCOME	89,548	133,740	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	34	800	2,422	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	34	800	2,422	
Metered Sales to General Customers (461)				
Residential	954	45,523	214,763	4
Commercial	74	5,175	22,590	5
Industrial	11	4,458	12,839	6
Total Metered Sales to General Customers (461)	1,039	55,156	250,192	
Private Fire Protection Service (462)	9		9,486	7
Public Fire Protection Service (463)	1		164,093	8
Other Sales to Public Authorities (464)	11	4,878	16,208	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,094	60,834	442,401	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	164,093	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	164,093	
Forfeited Discounts (470):		
Customer late payment charges	1,160	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,160	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,106	7
Other (specify):		
TOWER RENTAL	20,141	8
SALE OF EXCESS PARTS AND SUPPLIES	2,540	9
MISCELLANEOUS SERVICE REVENUES	4,665	10
Total Other Water Revenues (474)	31,452	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	16,018	26,140	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	17,703	15,355	3
Chemicals (630)	8,321	19,742	4
Supplies and Expenses (640)	54,504	6,891	5
Repairs of Water Plant (650)	23,020	29,335	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	119,566	97,463	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	40,875	30,468	8
Office Supplies and Expenses (681)	6,540	6,503	9
Outside Services Employed (682)	3,600	2,233	10
Insurance Expense (684)	13,232	8,910	11
Employees Pensions and Benefits (686)	30,988	29,567	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	5,689	6,346	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	100,924	84,027	
Total Operation and Maintenance Expenses	220,490	181,490	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		84,604	73,293	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		880	804	2
Net property tax equivalent		83,724	72,489	
Social Security		5,961	5,805	3
PSC Remainder Assessment		439	524	4
Other (specify): NONE			0	5
Total tax expense		90,124	78,818	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown	Outagamie			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183734	0.191931			3
County tax rate	mills		4.683887	4.601798			4
Local tax rate	mills		6.133108	6.407544			5
School tax rate	mills		9.513167	9.938800			6
Voc. school tax rate	mills		1.467980	1.739295			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		21.981876	22.879368			10
Less: state credit	mills		1.057640	0.638180			11
Net tax rate	mills		20.924236	22.241188			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.133108	6.407544			14
Combined School Tax Rate	mills		10.981147	11.678095			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		17.114255	18.085639			17
Total Tax Rate	mills		21.981876	22.879368			18
Ratio of Local and School Tax to Total	dec.		0.778562	0.790478			19
Total tax net of state credit	mills		20.924236	22.241188			20
Net Local and School Tax Rate	mills		16.290817	17.581172			21
Utility Plant, Jan. 1	\$	5,279,338	5,030,849	248,489			22
Materials & Supplies	\$	3,750	3,750	0			23
Subtotal	\$	5,283,088	5,034,599	248,489			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	5,283,088	5,034,599	248,489			26
Assessment Ratio	dec.		0.979478	0.977227			27
Assessed Value	\$	5,174,109	4,931,279	242,830			28
Net Local & School Rate	mills		16.290817	17.581172			29
Tax Equiv. Computed for Current Year	\$	84,604	80,335	4,269			30
Tax Equivalent per 1994 PSC Report	\$	21,758					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	84,604					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	98,540		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	59,407		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	157,947	0	
PUMPING PLANT			
Land and Land Rights (320)	11,972		12
Structures and Improvements (321)	334,690		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,146		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,486		20
Total Pumping Plant	415,294	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,881		23
Total Water Treatment Plant	1,881	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			98,540	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			59,407	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	157,947	
PUMPING PLANT				
Land and Land Rights (320)			11,972	12
Structures and Improvements (321)			334,690	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,146	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,486	20
Total Pumping Plant	0	0	415,294	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,881	23
Total Water Treatment Plant	0	0	1,881	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,662		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	700,133	146,364	26
Transmission and Distribution Mains (343)	906,736		27
Fire Mains (344)	0		28
Services (345)	271,981		29
Meters (346)	110,368	17,116	30
Hydrants (348)	135,581		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,128,461	163,480	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	806		35
Computer Equipment (372.1)	35,626		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	79,419		38
Other Tangible Property (390)	0		39
Total General Plant	115,851	0	
Total utility plant in service directly assignable	2,819,434	163,480	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,819,434	163,480	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,662	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			846,497	26
Transmission and Distribution Mains (343)			906,736	27
Fire Mains (344)			0	28
Services (345)			271,981	29
Meters (346)	10,849		116,635	30
Hydrants (348)			135,581	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	10,849	0	2,281,092	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			806	35
Computer Equipment (372.1)			35,626	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			79,419	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	115,851	
Total utility plant in service directly assignable	10,849	0	2,972,065	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	10,849	0	2,972,065	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	301,005		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	301,005	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			301,005	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	301,005	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	295,784		26
Transmission and Distribution Mains (343)	1,345,907		27
Fire Mains (344)	0		28
Services (345)	299,837		29
Meters (346)	0		30
Hydrants (348)	217,371		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,158,899	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	2,459,904	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,459,904	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			295,784 26
Transmission and Distribution Mains (343)			1,345,907 27
Fire Mains (344)			0 28
Services (345)			299,837 29
Meters (346)			0 30
Hydrants (348)			217,371 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,158,899
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,459,904
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,459,904

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,658	5,658	1
February			4,812	4,812	2
March			5,461	5,461	3
April			5,771	5,771	4
May			6,094	6,094	5
June			6,658	6,658	6
July			8,129	8,129	7
August			6,845	6,845	8
September			5,870	5,870	9
October			5,763	5,763	10
November			4,829	4,829	11
December			5,166	5,166	12
Total annual pumpage	0	0	71,056	71,056	
Less: Water sold				60,834	13
Volume pumped but not sold				10,222	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				2,749	16
Volume related to equipment/system malfunction				38	17
Non-utility volume NOT included in water sales				43	18
Total volume not sold but accounted for				2,830	19
Volume pumped but unaccounted for				7,392	20
Percent of water lost				10%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				572	24
Date of maximum: 7/12/2005					25
Cause of maximum:					26
Filling tower A after Painting.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				89	27
Date of minimum: 12/2/2005					28
Total KWH used for pumping for the year				163,376	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
420 WASHINGTON	#1	569	8	432,000	No	1
216 PINE STREET	#2	640	12	604,800	Yes	2
1285 BROADWAY STREET	#4	655	12	720,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#4	1
Location	420 WASHINGTON	216 PINE STREET	1285 BROADWAY STREET	2
Purpose	S	S	P	3
Destination	R	R	R D	4
Pump Manufacturer	DEMING	BRYON JACKSON	GOULDS	5
Year Installed	1948	1970	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	240	300	750	8
Pump Motor or Standby Engine Mfr	GE	NEWMAN	U.S. ELECTRIC	9
Year Installed	1948	1970	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	60	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1	NO. 2	NO.3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1949	1984	2004	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	149	182	137	10
Total capacity in gallons (actual)	75,000	200,000	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	75.0000	200.0000	300.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	N	N	N	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	3.000	405	0	0	0	405	1
A	D	4.000	547	0	0	0	547	2
A	D	6.000	6,155	0	0	0	6,155	3
P	D	6.000	7,587	0	0	0	7,587	4
A	D	8.000	4,454	0	0	0	4,454	5
P	D	8.000	42,078	0	0	0	42,078	6
A	D	12.000	8,310	0	0	0	8,310	7
P	D	12.000	23,404	0	0	0	23,404	8
P	D	14.000	580	0	0	0	580	9
Total Within Municipality			93,520	0	0	0	93,520	
Total Utility			93,520	0	0	0	93,520	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	104	0	0	0	104		1
M	1.000	944	0	0	0	944	70	2
P	1.000	1	0	0	0	1		3
M	1.500	37	0	0	0	37		4
P	1.500	3	0	0	0	3		5
M	2.000	15	0	0	0	15		6
P	2.000	2	0	0	0	2	1	7
M	4.000	2	0	0	0	2		8
P	4.000	8	0	0	0	8		9
M	6.000	2	0	0	0	2		10
P	6.000	3	0	0	0	3	1	11
P	8.000	9	0	0	0	9		12
Total Utility		1,130	0	0	0	1,130	72	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	999	168	115	20	1,072	173	1
0.750	0	0	0	0	0	0	2
1.000	19	0	0	0	19	0	3
1.500	12	1	0	0	13	0	4
2.000	8	0	0	(2)	6	0	5
3.000	4	0	0	0	4	0	6
Total:	1,042	169	115	18	1,114	173	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	928	58	4	5	0	77	1,072	1
0.750	0	0	0	0	0	0	0	2
1.000	0	8	4	2	0	5	19	3
1.500	0	5	7	1	0	0	13	4
2.000	0	2	0	1	0	3	6	5
3.000	0	0	1	3	0	0	4	6
Total:	928	73	16	12	0	85	1,114	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	221				221	2
Total Fire Hydrants	221	0	0	0	221	
Flushing Hydrants						
	6				6	3
Total Flushing Hydrants	6	0	0	0	6	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	221
Number of distribution system valves end of year:	491
Number of distribution valves operated during year:	137

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Water Revenues (474)

- 1) Tower rental of \$20,141 was collected
 - 2) Sale of excess parts and services - \$2,540 - Sold some inventory
 - 3) Miscellaneous service revenues totaled \$4,665
 - 4) Return on net investment in meters charged to sewer department
-

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Administrative and General Salaries (680)

The allocation between Operation wages and Admin wages changed. Salaries in total are reasonable to prior years.

Chemicals (630)

Less chemicals were purchased.

Insurance Expense (684)

Increase in premiums for the year

Salaries and Wages (600)

There was a higher allocation of Admin wages.

Supplies and Expenses (640)

GIS mapping and water main breaks.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Distribution Reservoirs and Standpipes (342)

\$146,364 was the Final payment on the water tower placed in service in 2004

Meters (Page W-19)

Explain all reported adjustments.

The adjustment was to agree the statistical information to the actual inventory.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
